

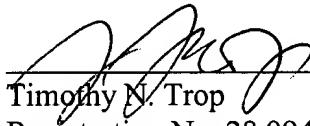
REMARKS

The structure shown in Figure 14 of Pan does not show a substantially planar exposed upper surface of the semiconductor structure formed of the first material and said trench material. Instead, a distinct step 90 is formed. The items 90 are vertical sidewalls. See column 7, line 4. Therefore, the structure cannot be described as substantially planar.

In view of these remarks, reconsideration of the rejection is respectfully requested.

Respectfully submitted,

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